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FINANCE DEPARTMENT

NOTIFICATION

The 31st March, 2020

S.R.O. No. 90/2020— In exercise of the powers conferred by sub-rule (4) of rule 48 of the Odisha Goods and Services Tax Rules, 2017(hereinafter referred as said rules), the State Government on the recommendations of the Goods and Services Tax Council, and in supersession of notification of the Government of Odisha, in the Finance Department No. 42542-FIN-CT1-TAX-0034/2017, dated the 20th December, 2019 published in the Extraordinary issue No. 2291 of the *Odisha Gazette*, dated the 20th December, 2019 bearing S.R.O. No 436/2019, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st October, 2020.

[No.10650-FIN-CT1-TAX-0002/2020]

By Order of the Governor

SMITA ROUT

Joint Secretary to Government